



RESOLUTION

SUPPORTING THE CITY ADMINISTRATION'S PROPOSAL TO ALLOW THE REAL PROPERTY TAXES DUE ON AUGUST 20, 2020 TO BE PAID IN MONTHLY INSTALLMENTS, WITHOUT PENALTIES OR INTEREST.

WHEREAS, on January 30, 2020, the World Health Organization declared the outbreak of the COVID-19 virus a public health emergency of international concern; and

WHEREAS, on January 31, 2020, the United States Secretary of Health and Human Services declared the outbreak of COVID-19 a public health emergency for the United States; and

WHEREAS, on March 4, 2020, the Governor of the State of Hawaii ("Governor") issued a proclamation declaring the existence of a state of emergency in the State due to the COVID-19 outbreak and invoking his authority under the Hawaii Emergency Management Act, HRS Chapter 127A; and

WHEREAS, also on March 4, 2020, Mayor Kirk Caldwell ("Mayor") issued an proclamation declaring the existence of a state of emergency in the City and County of Honolulu ("City") due to the COVID-19 outbreak and invoking his authority under the Hawaii Emergency Management Act; and

WHEREAS, on March 11, 2020, the World Health Organization designated the COVID-19 outbreak a pandemic of international concern; and

WHEREAS, on March 13, 2020, the President of the United States of America declared a national emergency in response to the COVID-19 pandemic; and

WHEREAS, thereafter, the Governor and Mayor have both issued additional supplemental proclamations and emergency orders that have required, among other things:

1. Mandatory quarantines for incoming travelers into the State of Hawaii;
2. The closure of certain businesses deemed to be non-essential;
3. All City residents to remain at home, except to engage in certain specified essential activities, governmental functions, or the operation of essential businesses; and



RESOLUTION

4. A moratorium on all residential evictions for failure to pay rent or lease or other related charges; and

WHEREAS, the COVID-19 pandemic has resulted in economic hardship for City residents who have encountered numerous layoffs across the tourism and hospitality industry, the retail industry, and other industries where business have been forced to close; and

WHEREAS, it has been reported by the State of Hawaii Department of Labor and Industrial Relations ("DLIR") that since March, about 234,000 Hawaii unemployment claims have been filed; and

WHEREAS, it has been reported that City residents continue to face delays in receiving unemployment insurance payments from DLIR and that such delays have taken an additional mental toll on State of Hawaii and City residents who worry about their ability to pay for basic needs for themselves and their families; and

WHEREAS, Section 8-3.2, Revised Ordinances of Honolulu 1990 ("ROH"), requires that the first payment of real property taxes due for Fiscal Year 2021 is due on August 20, 2020; and

WHEREAS, ROH Section 8-3.3 provides for certain penalties and interest that will accrue for any delinquencies in payments of real property taxes due on August 20, 2020; and

WHEREAS, the City Administration has proposed a tax relief program allowing the real property taxes due on August 20, 2020 to be paid in monthly installments, without penalties or interest; and

WHEREAS, the Council believes that the real property tax relief program proposed by the City Administration will help to address the financial and mental toll faced by City residents due to the COVID-19 pandemic; and

WHEREAS, it is the Council's understanding that other proposed property tax forgiveness and relief programs that have been suggested may have adverse impacts on the City's ability to provide core services and on the City's bond rating; now, therefore,



RESOLUTION

BE IT RESOLVED by the Council of the City and County of Honolulu that it hereby expresses its support for the City Administration's proposal to allow the real property taxes due for Honolulu properties on August 20, 2020 to be paid in monthly installments, without penalties or interest; and

BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the Mayor, the Managing Director, and the Director of Budget and Fiscal Services.

INTRODUCED BY:

[Signature] BR
[Signature]
[Signature]
[Signature]

DATE OF INTRODUCTION:

MAY 6 2020

Honolulu, Hawaii

Councilmembers

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
C E R T I F I C A T E

RESOLUTION 20-113

Introduced: 05/06/20 By: JOEY MANAHAN (BY REQUEST)
IKAIKA ANDERSON Committee: BUDGET
ANN KOBAYASHI

Title: RESOLUTION SUPPORTING THE CITY ADMINISTRATION'S PROPOSAL TO ALLOW THE REAL PROPERTY TAXES
DUE ON AUGUST 20, 2020 TO BE PAID IN MONTHLY INSTALLMENTS, WITHOUT PENALTIES OR INTEREST.

Voting Legend: * = Aye w/Reservations

05/12/20	BUDGET	CR-123 – RESOLUTION REPORTED OUT OF COMMITTEE FOR ADOPTION. 5 AYES: ELEFANTE, MANAHAN, MENOR, PINE, WATERS.
06/03/20	COUNCIL	CR-123 AND RESOLUTION 20-113 WERE ADOPTED. 9 AYES: ANDERSON, ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MENOR, PINE, TSUNEYOSHI, WATERS.

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.



GLEN I. TAKAHASHI, CITY CLERK



IKAIKA ANDERSON, CHAIR AND PRESIDING OFFICER